Amendments to the Claims:

This listing of the claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

Claim 1 (currently amended): An electromagnetic wave absorbent comprising:

an insulative resin operable as a bonding agent; and

a plurality of magnetic powders dispersed into the insulative resin, the magnetic powders having substantially a predetermined plane shape and predetermined thickness, wherein

a thickness of each of the magnetic powders is within a range of ±15% of the predetermined thickness,

a thickness of any portion of each of the magnetic powders is within a range of ±10% of the predetermined thickness, and

an area of the plane shape of each of the magnetic powders is within a range of ±10%.

Claim 2 (original): The electromagnetic wave absorbent according to claim 1, wherein each of the magnetic powders comprises Ni-Fe alloy containing Fe 15 to 55 wt%.

Claim 3 (original): The electromagnetic wave absorbent according to claim 2, wherein each of the magnetic powders comprises Ni-Fe alloy containing Fe 17 to 23 wt%.

Claims 4-6 (cancelled)

Claim 7 (original): The electromagnetic wave absorbent according to claim 1, wherein the magnetic powders comprise metallic soft magnetic material.

Claim 8 (original): The electromagnetic wave absorbent according to claim 1, wherein the plane shape of the magnetic powders is circular.

Claim 9 (original): The electromagnetic wave absorbent according to claim 1, wherein the plane shape of the magnetic powders is elliptical.

Claim 10 (original): The electromagnetic wave absorbent according to claim 1, wherein a space factor of the magnetic powders in the electromagnetic wave absorbent is within a range of 15 to 40 vol%.

Claim 11 (original): The electromagnetic wave absorbent according to claim 1, wherein average crystal grain diameters of the magnetic powders are 100 nm or smaller.

Claim 12 (original): The electromagnetic wave absorbent according to claim 1, wherein each of the magnetic powders are flat in shape.

Claim 13 (original): The electromagnetic wave absorbent according to claim 1, wherein the magnetic powders are formed with any one kind of metals Ni, Fe and Co, and at least one kind of P, S and C.

Claim 14 (original): The electromagnetic wave absorbent according to claim 1, wherein the magnetic powders are formed with an alloy of two kinds or more of metals including at least one kind of Ni, Fe and Co, and at least one kind of P, S and C.

Claim 15 (currently amended): The electromagnetic wave absorbent according to claim 1, wherein the magnetic powders ~~is~~ are simultaneously formed with an alloy of two kinds or more of metals including at least one kind of Ni, Fe and Co by ~~the~~ electroplating.

Claim 16 (original): A method for producing magnetic powders for an electromagnetic wave absorbent, wherein the magnetic powders are dispersed into an insulative resin, comprising the steps of:

preparing a plating mold pattern formed with an electrode range corresponding to a predetermined plane shape of the magnetic powders, and an insulative range surrounding a periphery of the electrode range;

precipitating a film in the electrode range through electroplating using the plating mold, wherein the electrode range acts as a cathode; and

peeling the magnetic film from the plating mold to obtain the magnetic powders.

Claim 17 (original): The method for producing magnetic powders for an electromagnetic wave absorbent according to claim 16, wherein the process further comprises the steps of: dispersing the obtained magnetic powders into an insulative resin and mixing; and

extruding the mixed insulative resin and magnetic powders.

Claim 18 (original): The method for producing magnetic powders for an electromagnetic wave absorbent according to claim 16, wherein the process further comprises the steps of: adding organic additives in a plating liquid used by the electroplating of the magnetic material for controlling a size of a crystal grain in the magnetic film.

Claim 19 (original): The method for producing the magnetic powders according to claim 16, wherein each of the magnetic powders comprises metallic soft magnetic material.

Claim 20 (currently amended): An electromagnetic wave absorbent comprising:

an insulative resin operable as a bonding agent; and

a plurality of magnetic powders dispersed into the insulative resin, the magnetic powders having substantially a predetermined plane shape and predetermined thickness, wherein

a thickness of each of the magnetic powders is within a range of ±15% of the predetermined thickness,

a thickness of any portion of each of the magnetic powders is within a range of ±10% of the predetermined thickness, and

an area of the plane shape of each of the magnetic powders is within a range of ±10% therebetween,

the electromagnetic wave absorbent manufactured by a process comprising the steps of:

preparing a plating mold pattern formed with an electrode range corresponding to a predetermined plane shape of the magnetic powders, and an insulative range surrounding a periphery of the electrode range;

precipitating a film in the electrode range through electroplating using the plating mold, wherein the electrode range acts as a cathode; and

peeling the magnetic film from the plating mold to obtain the magnetic powders.

Claim 21 (original): The electromagnetic wave absorbent comprising according to claim 20,

wherein the process further comprises the steps of:

dispersing the obtained magnetic powders into an insulative resin and mixing; and

extruding the mixed insulative resin and magnetic powders.

Claim 22 (original): The electromagnetic wave absorbent comprising according to claim 20,

wherein the process further comprises the steps of:

adding organic additives in a plating liquid used by the electroplating of the magnetic material for controlling a size of a crystal grain in the magnetic film.

Claim 23 (original): The method for producing the magnetic powders according to claim 20, wherein each of the magnetic powders comprises metallic soft magnetic material.

Claim 24 (original): The electromagnetic wave absorbent according to claim 20, wherein the magnetic powders are formed with any one kind of metals Ni, Fe and Co, and at least one kind of P, S and C.

Claim 25 (original): The electromagnetic wave absorbent according to claim 20, wherein the magnetic powders are formed with an alloy of two kinds or more of metals including at least one kind of Ni, Fe and Co, and at least one kind of P, S and C.

Claim 26 (original): The electromagnetic wave absorbent according to claim 20, wherein the magnetic powders is simultaneously formed with an alloy of two kinds or more of metals including at least one kind of Ni, Fe and Co by the electroplating.

Claim 27 (original): The electromagnetic wave absorbent according to claim 20, wherein each of the magnetic powders comprises Ni-Fe alloy including Fe 15 to 55 wt%.